Amendments to the Specification:

Please amend the specification as follows:

Please replace paragraph starting at page 21, line 1 with the following rewritten paragraph:

Next, it is preferable to treat the above-mentioned yeast cell wall fraction obtained by removing the internal soluble components with an acid solution. More specifically, the aforementioned yeast cell wall fractions can be treated with 0.01 - 2 N, and preferably 0.1 - 0.5 N, acid such as hydrochloric acid, sulfuric acid, phosphoric acid, or nitric acid, or organic acids such as acetic acid or citric acid, the resulting suspension can be centrifuged or the like to separate the supernatant and yeast cell residue, and the yeast cell residue can be obtained to prepare the acid-treated yeast cell wall fractions. The material is also preferably heated to around 60-80°C during the acid treatment. Generally, when acid concentration or reaction temperature is too high, it is not preferable as the film property worsens.

Please replace paragraph starting at page 40, line 18 with the following rewritten paragraph:

1000 g slurry of 5% concentration-acid-treated yeast cell wall fractions described in Example 1, were reacted for 3 hours at a constant pH under a condition of 3% hydrogen peroxide concentration, pH 10, temperature of 60°C. After the reaction, the resultant was washed with water sufficiently by centrifugation (4200 rpm, 10 min). The slurry was adjusted to pH 7-7.5 with 4N hydrochloric acid, to which 0.05-0.1% of catalase (Nagase Chemtex, Leonet F Plus) was added, the resultant was stirred for 30 min to degrade the remaining hydrogen peroxide, water-washed by centrifugation twice to obtain precipitated fractions. The precipitated fractions were adjusted to pH 4 with 4 N hydrochloric acid, ozone was injected to 1.5 L of the 3% slurry under the condition of pressure 0.1 MPa, liquid temperature 10°C and the ozone treatment was

performed for 1 hour. An oxygen/ozone-mixture gas generated with a commercial electric discharged-type ozonizer by supplying oxygen from an oxygen cylinder was used as ozone gas. The gas was injected under the condition of pressure 0.11 MPa, flow rate 2 L/min, ozone concentration 4.5%(w/w), and the ozone gas became in form of fine bubbles and a gas-liquid reaction was conducted. The remaining ozone of the ozone-treated substance was reduced and degraded with sodium sulfite, adjusted with sodium hydroxide to pH 11, centrifuged (4200 rpm, 10 min), washed with water sufficiently to obtain precipitated fractions. The precipitated fractions was dissolved in equal amount of 99.5% ethanol, stirred for 30 min, ethanol of the supernatant was removed by centrifugation, and the resultant was further washed with water by centrifugation to obtain Example Item 6. The liquid YI of the Example Item 6 was 0, with film property (16 $ml/m^2 \cdot d \cdot MPa$), without film disintegration property (over 60 min).

Please replace paragraph starting at page 44, line 8 with the following rewritten paragraph:

According to the method described in Patent No. 3349677, brewer's viable yeast slurry in a viable condition obtained as a by-product material of the brewing process was centrifuged (4200 rpm, 10 min), and the obtained yeast was suspended so that the solid content became 10 wt%. The yeast was treated with a 100 MPa-homogenizer, and the internal cell components were dissolved with protease (NOVO, reacted by using Neutrase, Alcalase, at 45-60°C, at pH 7.5 for 15 hours). The slurry was centrifuged (4200 rpm, 10 min) to remove internal soluble cell components, and the obtained cell residue was washed with water to generate yeast cell wall fractions (YCW). Slurry of the YCW adjusted to5% dried-weight concentration, 1% hydrogen peroxide concentration, and to pH 10 with 25% sodium hydroxide concentration, and was reacted at 60°C for 2.5 hours. Then, an amount equivalent to 1% ~~sodium hydroxide~~ hydrogen peroxide was added again, pH was adjusted again to 10 with 25% sodium hydroxide and the resultant was reacted at 60°C for 2.5 hours. After the reaction, centrifugation was performed at 4200 rpm for 10 min, the centrifuged precipitates were diluted with water, to generate a slurry with dry

material concentration of about 3%. The slurry was adjusted to pH 7-7.5 with 4N hydrochloric acid, to which 0.5% catalase (Nagase Chemtex: REYONET F Plus) was added, stirred for 30 min to degrade and removed the remaining hydrogen peroxide, and water-washing by centrifugation was performed twice. The obtained precipitated fractions were adjusted to pH 3.8, and the fraction was named as Example item 11. The liquid YI of Example Item 11 was 13, with film property (10ml/m^2·d·MPa), with film disintegration property (14 min).

Please replace paragraph starting at page 55, line 2 with the following rewritten paragraph:

A coating solution (concentration of solid content 7.0 wt%) was prepared in the same manner as Example 17, by using Example Item 9 and ~~trehalose~~ mannitol adjusted to 40 wt% of the solid content of Example Item 9. The same operation as Example 17 was performed, and coating tablet (A) was obtained. Coating was well performed. YI of the tablet was 7, disintegration time was 347 seconds, odor masking was good, and the tablet hardness was 3.3 N.

Please replace paragraph starting at page 55, line 12 with the following rewritten paragraph:

A coating solution (concentration of solid content 8.0 wt%) was prepared in the same manner as Example 17, by using Example Item 16 and ~~trehalose~~ mannitol adjusted to 40 wt% of the solid content of Example Item 16. The same operation as Example [[9]]17 was performed, and coating tablet (B) was obtained. Coating was well performed. YI of the tablet was 7, disintegration time was 348 seconds, odor masking was good, and the tablet hardness was 3.3 N.

Please replace paragraph starting at page 55, line 22 with the following rewritten paragraph:

A coating solution (concentration of solid content 11.1 wt%) was prepared in the same manner as Example [[16]]17, by using Comparative Example Item 7 and trehalose adjusted to 40 wt% of the acid-treated yeast cell wall fraction. The same operation as above was performed, and coating tablet (d) was obtained. Coating was well performed. YI of the tablet was 50, disintegration time was 434 seconds, odor masking was good, and the tablet hardness was 2.3 N.

Please replace paragraph starting at page 56, line 2 with the following rewritten paragraph:

The same operation as Example [[16]]17 was performed to the coating solution of 5 wt% of HPMC (TC-5, Shin-Etsu Chemical) to obtain coated tablet (e). Coating was well performed as above. YI of the tablet was 12, disintegration time was 450 seconds, no odor masking, and the tablet hardness was 2.1 N.

Please replace paragraph starting at page 56, line 9 with the following rewritten paragraph:

A coating solution (concentration of solid content 11.0 wt%) was prepared in the same manner as Example [[16]]17, by using Comparative Example Item 7 and ~~trehalose~~ mannitol adjusted to 40 wt% of the acid-treated yeast cell wall fraction. The same operation as Example [[16]]17 was performed, and coating tablet (C) was obtained. Coating was well performed. YI of the tablet was 55, disintegration time was 429 seconds, odor masking was good, and the tablet hardness was 2.1 N.

Please replace paragraph starting at page 60, line 25 with the following rewritten paragraph:

As it is shown in Table 3, compared to YCW of Example 11, Comparative Example Item 7, as the decolorizing treatment proceeded, the film strength improved. Especially, for Example Items [[9]]10 and [[14]]16, the film strength improved significantly, the tensile strength increased by nearly 5 times of YCW film, and for the film of the Comparative Example Item 7, more than two-fold improvement was observed in strength. The strength of tip plunging showing the strength toward the film membrane was 4.5-fold compared with YCW, 3-fold compared with Comparative Example Item 7. Furthermore, elongation rate showing the flexibility of the film or the plunged depth of tip plunging increased as well.

Please replace paragraph starting at page 65, line 10 with the following rewritten paragraph:

The above-mentioned AYC-2 was subjected to a preparation treatment similar to that described in Example [[26]]27 (ozone treatment followed by alkaline treatment), water-washed by centrifugation twice with the condition of 4200rpm, 10 min to obtain precipitated fractions.

Please replace paragraph starting at page 68, line 2 with the following rewritten paragraph:

Saccharides contained in yeast cell wall (derived from Saccharomyces cerevisiae) are mostly glucan and mannnan, and a small amount of chitin is contained near ~~germinating root~~ budding scar. To measure the sugar composition of yeast cell wall, the content of glucan/mannnan were hydrolyzed to glucose and mannose of composing monosaccharide to measure the contained amount in various Example Items or Comparative Example Items of the present invention.